

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20234
)	
[REDACTED],)	DECISION
)	
Petitioner.)	
_____)	

On March 29, 2007, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 1999 through 2005 in the total amount of \$21,624.

The taxpayer filed a timely appeal. She did not request a hearing. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the taxpayer was an Idaho resident who appeared to meet the Idaho individual income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why her 1999 through 2005 Idaho returns had not been filed, but she did not respond to the inquiries.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency --
Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the

determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

The Bureau prepared the missing Idaho returns on behalf of the taxpayer and sent her a NODD. The taxpayer appealed the determination and asked for an additional period of time “to file proper tax returns to lower my tax debt.”

The taxpayer was allowed the additional time. However, when the Bureau did not receive anything from the taxpayer after several unanswered letters to her asking for information regarding her marital status, her file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Policy Specialist that outlined her appeal rights. To date, the Tax Commission has not received the taxpayer’s 1999 through 2005 Idaho individual income tax returns, and she has given no indication as to when the returns might be expected.

The Bureau used the income information reported [Redacted] in the taxpayer’s name and Social Security number to calculate the taxpayer’s Idaho tax amount. No withholding was identified. The standard deduction and credit for one personal exemption were allowed. The Bureau computed the taxpayer’s Idaho individual income tax responsibility using the same marital status as shown in [Redacted] records. Where the record indicated no federal return was filed, the Bureau used the marital status of single. Although the Bureau asked the taxpayer for documentation to support a change to the marital status used in the NODD, the taxpayer has submitted nothing.

The Bureau added interest and penalty pursuant to Idaho Code §§ 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is

presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated March 29, 2007, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$ 214	\$ 54	\$ 109	\$ 377
2000	2,511	628	1,079	4,218
2001	2,334	584	823	3,741
2002	2,276	569	657	3,502
2003	2,823	706	665	4,194
2004	3,121	780	548	4,449
2005	1,304	326	151	<u>1,781</u>
			TOTAL DUE	\$22,262

Interest is computed through January 15, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2008, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
